

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in this application.

Listing of Claims:

1. Cancelled.
2. (New) A method for teaching accounting principles comprising the steps of:
 - providing a first ticket having a first color and providing a second ticket having a second color;
 - providing a storyboard comprising two halves, a first half comprising the first color and a second half comprising the second color;
 - providing a first bucket and a second bucket, each bucket being capable of being placed on either the first half or the second half of the storyboard, wherein each bucket has the color corresponding to the side upon which they are placed, and wherein the first and second tickets each has a respective value and the first and second buckets each has a respective value; and
 - representing a change in value of either of the two buckets by placing a ticket in a bucket wherein the change shall be an increase in the respective value if the bucket is the same color as the ticket and the change shall be a decrease in respective value if the bucket is a different color from the ticket.